EXH. RLS-20
DOCKET TP-250574
2025 PSP GENERAL RATE CASE
WITNESS: R. LANE SISUNG

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, **Complainant,** **v.** **PUGET SOUND PILOTS,** **Respondent.**	**Docket TP-250574**

FOURTH EXHIBIT (NONCONFIDENTIAL) TO THE SURREBUTTAL TESTIMONY OF

R. LANE SISUNG

ON BEHALF OF PUGET SOUND PILOTS

MARCH 6, 2026

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
STAFF RESPONSE TO DATA REQUEST

DATE PREPARED: February 23, 2026 DOCKET: TP-250574 REQUESTER: Puget Sound Pilots	WITNESS: Scott Sevall RESPONDER: Scott Sevall

DATA REQUEST NO. 22:

Explain how SS-11 calculates "expense ratio," including the numerator, denominator, and how "pilot compensation" is treated when a source statement does not separately report it.

RESPONSE

See SS-11 Sch. 11.02 column M and column N.

Staff does not treat "Pilot Compensation" when it is not reported, as the analysis focuses on expenses. SS-11 Sch. 11.02 column M is the expense calculation. There are two methods used for calculation: the first is column K divided by Column J (Adjusted Expenses / Adjusted Revenue). The second method is calculating the expense ratio using Pilot Compensation which is 100% - (Adjusted Pilot Compensation / Adjusted Revenue). The first calculation is used when expenses are known, the second is used when expenses are not known, but pilot compensation is known.